

Deloitte & Touche LLP
200 Renaissance Center, Ste 3900
Detroit, MI 48243-1300
Telephone: 313-396-3900
Facsimile: 313-392-7434
Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

RESIDENTIAL CAPITAL, LLC, *et al.*,

Debtors.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**FOURTH INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM MAY 1, 2013 THROUGH AUGUST 31, 2013**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Professional Services as:	Independent Auditor
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to May 14, 2012 by Order Entered August 10, 2012
Period for which Compensation and Reimbursement is Sought:	May 1, 2013 through August 31, 2013

Amount of Compensation Sought as Actual, Reasonable, and Necessary	\$ 134,692.15
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Amount of Expense Reimbursement Sought	\$ -
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Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u><u>\$ 134,692.15</u></u>
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This is the Applicant's Fourth Interim Fee Application.

MONTHLY FEE APPLICATIONS SERVICED

Date Served	Period Covered	Requested Fees	Requested Expenses	Fees Paid at 80%	Expenses Paid
08/30/12	05/14/12 - 07/31/12	\$ 295,866.00	\$ -	\$ 276,073.00	\$ -
09/05/12	08/01/12 - 08/31/12	\$ 394,717.50	\$ -	\$ 364,982.00	\$ -
10/01/12	09/01/12 - 09/30/12	\$ 420,892.50	\$ -	\$ 358,803.00	\$ -
11/01/12	10/01/12 - 10/31/12	\$ 289,111.50	\$ -	\$ 260,200.00	\$ -
11/30/12	11/01/12 - 11/30/12	\$ 493,559.50	\$ -	\$ 424,204.00	\$ -
01/29/13	12/01/12 - 12/31/12	\$ 493,739.50	\$ -	\$ 424,366.00	\$ -
02/27/13	01/01/13 - 01/31/13	\$ 392,667.50	\$ -	\$ 353,151.00	\$ -
04/04/13	02/01/13 - 02/28/13	\$ 1,084,881.00	\$ -	\$ 867,905.00	\$ -
05/31/13	03/01/13 - 03/31/13	\$ 505,548.25	\$ -	\$ 404,439.00	\$ -
06/03/13	04/01/13 - 04/31/13	\$ 1,001,868.75	\$ -	\$ 801,445.00	\$ -
07/15/13	05/01/13 - 05/31/13	\$ 136,192.15	\$ -	\$ 108,953.72	\$ -

TOTAL **\$ 5,509,044.15** **\$ -** **\$ 4,644,521.72** **\$ -**

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
10/19/2012	05/14/12 - 8/31/12	690,583.50	-	690,583.50	\$ -
3/14/2013	09/01/12 - 12/31/12	1,697,678.00	-	1,695,688.00	\$ -
8/6/2013	01/01/13 - 4/30/13	2,984,455.50	-	Pending	\$ -

CUMULATIVE TIME SUMMARY

Pg 3 of 30

For the Period of May 1, 2013 through August 31, 2013

Financial Statement Audit and Related Matters

Professional	Level		Rate	Hours	Fees
Robinson, Thomas	Partner/Principal		\$365.00	3.1	\$1,131.50
Stevenson, Brad	Partner/Principal		\$365.00	3.8	\$1,387.00
Florence, LaKeisha	Senior Manager		\$290.00	12.8	\$3,712.00
Green, Erin	Senior Manager		\$290.00	8.1	\$2,349.00
Kozlowski, Terri	Senior Manager		\$290.00	1.9	\$551.00
Reade, Dave	Senior Manager		\$290.00	30.9	\$8,961.00
Fischer, Leslie	Manager		\$265.00	4.1	\$1,086.50
Hertzfeld, Katie	Senior Consultant		\$215.00	0.5	\$107.50
Medway, David	Senior Consultant		\$215.00	36.9	\$7,933.50
Pangrazzi, Michael	Senior Consultant		\$215.00	9.7	\$2,085.50
Rankin, Crystal	Senior Consultant		\$215.00	31.9	\$6,858.50
Scudder, Jon	Senior Consultant		\$215.00	25.4	\$5,461.00
Wang, Ellen	Senior Consultant		\$215.00	0.5	\$107.50
Zayas, Marilitza	Senior Consultant		\$215.00	4.3	\$924.50
Brown, David	Consultant		\$175.00	1.5	\$262.50
Donatelli, Lauren	Consultant		\$175.00	1.5	\$262.50
Harrison, Brian	Consultant		\$175.00	3.8	\$665.00
Moss, Morgan	Consultant		\$175.00	13.5	\$2,362.50
Poisson, David	Consultant		\$175.00	1.0	\$175.00
Soehnel, Reed	Consultant		\$175.00	1.0	\$175.00
York, LaRon	Consultant		\$175.00	18.5	\$3,237.50
Professional Subtotal :				214.7	\$49,796.00

Carve-Out Financial Statements (Ocwen) Audit February 11, 2013 Engagement Letter

Professional	Level		Rate	Hours	Fees
Dudek, Frank	Director		\$465.00	2.0	\$930.00
Robinson, Thomas	Partner/Principal		\$465.00	20.3	\$9,439.50
Stevenson, Brad	Partner/Principal		\$465.00	6.6	\$3,069.00
Alaba, Jude Earl	Senior Manager		\$390.00	3.0	\$1,170.00
Florence, LaKeisha	Senior Manager		\$390.00	40.8	\$15,912.00
Green, Erin	Senior Manager		\$390.00	0.4	\$156.00
Kozlowski, Terri	Senior Manager		\$390.00	1.7	\$663.00
Reade, Dave	Senior Manager		\$390.00	10.5	\$4,095.00
Skrobosinski, Jim	Senior Manager		\$390.00	6.4	\$2,496.00
Fischer, Leslie	Manager		\$325.00	2.0	\$650.00
Folk, Darnell	Senior Consultant		\$265.00	24.0	\$6,360.00
Ma, Helene	Senior Consultant		\$265.00	9.0	\$2,385.00
Medway, David	Senior Consultant		\$265.00	13.5	\$3,577.50
Rankin, Crystal	Senior Consultant		\$265.00	6.5	\$1,722.50
Scudder, Jon	Senior Consultant		\$265.00	22.0	\$5,819.40
Wang, Ellen	Senior Consultant		\$265.00	1.2	\$318.00
Zayas, Marilitza	Senior Consultant		\$265.00	7.5	\$1,987.50
Brown, David	Consultant		\$225.00	3.0	\$675.00
Donatelli, Lauren	Consultant		\$225.00	23.2	\$5,220.00
Nealon, Matt	Consultant		\$225.00	6.4	\$1,440.00
Rayes, Omar	Consultant		\$225.00	1.4	\$315.00
Soehnel, Reed	Consultant		\$225.00	1.8	\$405.00
Vazquez, Sol	Consultant		\$225.00	6.8	\$1,530.00
York, LaRon	Consultant		\$225.00	22.2	\$4,995.00
Professional Subtotal :				242.2	\$75,330.40

Non-Working Travel

Professional	Level		Rate	Hours	Fees
Robinson, Thomas	Partner/Principal		\$365.00	4.4	\$1,606.00
Florence, LaKeisha	Senior Manager		\$290.00	4.4	\$1,276.00
Reade, Dave	Senior Manager		\$290.00	4.4	\$1,276.00
Scudder, Jon	Senior Consultant		\$215.00	8.5	\$1,827.50
Professional Subtotal :				21.7	\$5,985.50

Preparation of Fee Applications

Professional	Level		Rate	Hours	Fees
Robinson, Thomas	Partner/Principal		\$365.00	6.2	\$2,263.00
Austin, Carisa	Senior Paraprofessional		\$175.00	19.4	\$3,395.00
Gutierrez, Dalia	Paraprofessional		\$175.00	13.8	\$2,415.00
Professional Subtotal :				39.4	\$8,073.00

Servicing Compliance Services

Professional					Hours
Fischer, Leslie					1.2
Green, Erin					6.6
Medway, David					8.8
Petrovski, Biljana					11.0
Skrobosinski, Jim					1.2
Stevenson, Brad					24.0
Taylor, Scott					2.0
Zayas, Marilitza					30.4

Agreed Fixed Fee Billing for May 2013 - August 2013 for Servicing Compliance Services **\$0.00**

Less: 50% Non-Working Travel Reduction (\$2,992.75)

Less: Voluntary Fee Application Preparation Reduction (\$1,500.00)

Total Amount Requested for the period from May 1, 2013 through August 31, 2013 \$134,692.15

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of May 1, 2013 through August 31, 2013

Project Categories	Total Hours	Total Fees
Financial Statement Audit and Related Matters	214.7	\$49,796.00
Carve-Out Financial Statements (Ocwen) Audit	242.2	\$75,330.40
Non-Working Travel	21.7	\$5,985.50
Servicing Compliance Services	85.2	\$0.00
Preparation of Fee Applications	39.4	\$8,073.00
SUBTOTAL		\$139,184.90
Less: Non-Working Travel Reduction		(\$2,992.75)
Less: Voluntary Fee Application Reduction		(\$1,500.00)
TOTALS	<u>603.2</u>	<u>\$134,692.15</u>

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Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

RESIDENTIAL CAPITAL, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**FOURTH INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM MAY 1, 2013 THROUGH AUGUST 31, 2013**

Deloitte & Touche LLP (“Deloitte & Touche”), independent auditor and attest service provider to Residential Capital, LLC and its debtor subsidiaries, as debtors and debtors in possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks interim allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), for the period commencing May 1, 2013 through and including August 31, 2013 (the “Application Period”). In support of this Application, Deloitte & Touche respectfully represents as follows:

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) Rule 2016 of the Bankruptcy Rules; (iii) Rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below).

BACKGROUND

3. On May 14, 2012 (the “Commencement Date”), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the Bankruptcy Code. The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ cases are being jointly administered pursuant to Rule 1015(b) of the Bankruptcy Rules.

4. On July 17, 2012, the Court signed the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Compensation Order”) [Docket No. 797].

RETENTION OF DELOITTE & TOUCHE

5. On July 25, 2012, the Debtors’ *Application for Entry of an Order Authorizing the Retention and Employment of Deloitte & Touche LLP as Independent Auditor and Attest Service Provider to the Debtors Nunc Pro Tunc to the Petition Date* (the “Retention Application”) [Docket No. 911] was filed.

6. On August 10, 2012, this Court approved Deloitte & Touche’s retention as independent auditor and attest service provider to the Debtors *nunc pro tunc to* Petition Date [Docket No. 1078].

7. In addition to various services to be performed at an hourly rate, Deloitte & Touche agreed to provide services related to Debtors’ servicing compliance reporting requirements according to the proposed compensation agreement (“Fee Structure”) pursuant to the engagement letter between GMAC Mortgage, LLC and Residential Funding Company, LLC and Deloitte & Touche dated April 23, 2012 (“Servicing Compliance Engagement Letter”). Under the agreed Fee Structure and pursuant to the Servicing Compliance Engagement Letter, Deloitte & Touche will be paid a fixed fee of \$1,465,000 of which \$300,000 was billed and paid prior to the Commencement Date. The remainder of this fixed fee

was billed in accordance with the following billing schedule. The Fee Structure is designed to compensate Deloitte & Touche fairly for the work of its professionals.

<u>Invoice Date</u>	<u>Invoice Amount</u>
July 1, 2012	\$100,000.00
August 1, 2012	\$200,000.00
October 1, 2012	\$200,000.00
November 1, 2012	\$200,000.00
December 1, 2012	\$200,000.00
February 1, 2013	\$165,000.00
March 1, 2013	\$100,000.00

The services under the Servicing Compliance Engagement Letter continued during the Application Period; however, Deloitte & Touche seeks no additional compensation for such services since it had previously requested approval for all amounts due pursuant to the fee structure subject to any applicable holdbacks. Deloitte & Touche is however, including the time detail for such services for the sake of completeness.

RELIEF REQUESTED

8. By this Application, Deloitte & Touche seeks compensation of 100% of its reasonable and necessary fees incurred, in the amount of \$139,184.90 less a non-working travel discount in the amount of \$2,992.75 and a voluntary reduction for fee application preparation in the amount of \$1,500.00, for a total amount of \$134,692.15. Deloitte & Touche does not seek any reimbursement of expenses for the Application Period. Deloitte & Touche submits this Application in accordance with the Compensation Order. All services for which Deloitte & Touche requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

9. This Application is the fourth interim fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Application Deloitte & Touche seeks compensation in the amount of \$134,692.15. A detailed statement of hours spent rendering professional services to the Debtors, in support of Deloitte & Touche's request of compensation for fees incurred during the Application Period, is attached hereto as Exhibit A. Exhibit A (i) identifies the professionals and paraprofessionals that rendered services in each project category; (ii) describes each service such

professional or paraprofessional performed; and (iii) sets forth the number of hours in increments of one-tenth of an hour spent by each individual providing the services. The time expended includes 85.2 hours of servicing compliance services provided pursuant to the Servicing Compliance Engagement Letter on a fixed fee basis as described in the Retention Application.

10. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

DESCRIPTION OF SERVICES RENDERED

11. Deloitte & Touche provides below an overview of the services it rendered as independent auditor and attest service provider to the Debtors during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application are also provided in the attached Exhibits.

12. Deloitte & Touche served or advised the Debtors in the following areas throughout the Application Period:

2012 Financial Statement Audit

- Performed financial statement audit and related services in connection with the Debtors' financial reporting requirements, including services in connection with the performance of an independent audit of the Debtors' annual consolidated financial statements for the year ending December 31, 2012.

Professional	Hours
Robinson, Thomas	3.1
Stevenson, Brad	3.8
Florence, LaKeisha	12.8
Green, Erin	8.1
Kozlowski, Terri	1.9
Reade, Dave	30.9
Fischer, Leslie	4.1
Hertzfeld, Katie	0.5
Medway, David	36.9
Pangrazzi, Michael	9.7
Rankin, Crystal	31.9
Scudder, Jon	25.4
Wang, Ellen	0.5
Zayas, Marilitza	4.3
Brown, David	1.5
Donatelli, Lauren	1.5
Harrison, Brian	3.8
Moss, Morgan	13.5
Poisson, David	1.0
Soehnel, Reed	1.0
York, LaRon	18.5
Professional Total :	214.7

Carve-Out Financial Statements (Ocwen) Audit

- Performed financial statement audit services in connection with the Debtors' preparation of carve-out financial statements, as of December 31, 2012 and December 31, 2011 and for the three years ended December 31, 2012, for certain of its servicing operations. These services were provided in connection with the Debtors' facilitation of Ocwen Loan Servicing LLC's ("Ocwen") acquisition of such operations, and Ocwen's filing obligations with the Securities and Exchange Commission. Ocwen will be reimbursing the Debtors for these fees.

Professional	Hours
Dudek, Frank	2.0
Robinson, Thomas	20.3
Stevenson, Brad	6.6
Alaba, Jude Earl	3.0
Florence, LaKeisha	40.8
Green, Erin	0.4
Kozlowski, Terri	1.7
Reade, Dave	10.5
Skrobosinski, Jim	6.4
Fischer, Leslie	2.0
Folk, Darnell	24.0
Ma, Helene	9.0
Medway, David	13.5
Rankin, Crystal	6.5
Scudder, Jon	22.0
Wang, Ellen	1.2
Zayas, Marilitza	7.5
Brown, David	3.0
Donatelli, Lauren	23.2
Nealon, Matt	6.4
Rayes, Omar	1.4
Soehnel, Reed	1.8
Vazquez, Sol	6.8
York, LaRon	22.2
Professional Total :	242.2

Non-Working Travel

- This activity category covers all non-working travel time of personnel performing services for the Debtors during the Application Period. Applicant has taken a 50% reduction of these fees.

Professional	Hours
Robinson, Thomas	4.4
Florence, LaKeisha	4.4
Reade, Dave	4.4
Scudder, Jon	8.5
Professional Total :	21.7

Preparation of Fee Applications

- Staff for Applicant or its affiliate assisted in the preparation of its January, February, and March monthly fee statements.

Professional	Hours
Robinson, Thomas	6.2
Austin, Carisa	19.4
Gutierrez, Dalia	13.8
Professional Total :	39.4

Servicing Compliance Services

- Performed servicing compliance attestation services in connection with the Debtors' (i) master servicing and primary servicing compliance reporting requirements in accordance with Regulation AB and the Uniform Single Attestation Program, and (ii) compliance reporting requirements in accordance with the U.S. Department of Housing and Urban Development's Audit Guide.

	Hours
Fischer, Leslie	1.2
Green, Erin	6.6
Medway, David	8.8
Petrovski, Biljana	11.0
Skrobosinski, Jim	1.2
Stevenson, Brad	24.0
Taylor, Scott	2.0
Zayas, Marilitza	30.4
Professional Total :	85.2

ALLOWANCE OF COMPENSATION

13. **Compensation Sought.** Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$134,692.15.

14. No agreement or understanding exists between Deloitte & Touche and any other nonaffiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

CERTIFICATE OF COMPLIANCE AND WAIVER

15. Finally, the undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of Rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court: (i) grant it allowance of compensation for professional services rendered to the Debtors during the Application Period in the amount of \$134,692.15, which represents 100% of the total compensation for professional services rendered during the Application Period, to the extent not already paid and (ii) grant such other and further relief as is just and proper.

Dated: November 14, 2013
Detroit, Michigan

Respectfully submitted,

/s/ Tom A. Robinson
Deloitte & Touche LLP
Tom A. Robinson
200 Renaissance Center, Ste 3900
Detroit, MI 48243-1300
Telephone: 313-396-3900
Facsimile: 313-392-7434

INDEPENDENT AUDITOR AND ATTEST
SERVICE PROVIDER TO DEBTORS AND
DEBTORS IN POSSESSION

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Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

RESIDENTIAL CAPITAL, LLC, *et al.*,
Debtor.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FOURTH INTERIM FEE
APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE
DEBTORS FOR THE PERIOD FROM
MAY 1, 2013 THROUGH AND INCLUDING AUGUST 31, 2013**

TOM A. ROBINSON, deposes and says:

1. I am a partner of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office located at 200 Renaissance Center Suite 3900, Detroit, MI 48243. I make this certification in connection with the fourth interim fee application (the “Fee Application”) of Deloitte & Touche, dated November 4, 2013, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.
2. I submit this certification with respect to Deloitte & Touche’s compliance with and pursuant to the Court’s General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on January 29, 2013, and the United States Trustee Guidelines

for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11§ U.S.C. 330 adopted on January 30, 1996 (collectively, and together with the Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in these cases on July 17, 2012, the “Guidelines”).

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Fee Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees sought in the Fee Application are in substantial compliance with the Guidelines.

c. The fees sought in the Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte & Touche for similar services and generally accepted by Deloitte & Touche’s clients.

d. No agreement or understanding exists between Deloitte & Touche and any other non-affiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

e. Deloitte & Touche has not entered into any agreement with the Office of the United States Trustee, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

f. Copies of the Fee Application were provided to the appropriate parties so that such parties will have ample time to review it in advance of any hearing thereon.

/s/ Tom A. Robinson
Declarant: Tom A. Robinson
Title: Partner

Dated: November 14, 2013

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
05/01/2013				
Medway, David	Prepare MSR working papers for archiving.	\$215.00	1.6	\$344.00
Reade, Dave	Finalize mortgage servicing rights audit workpapers.	\$290.00	0.8	\$232.00
Reade, Dave	Document mortgage servicing rights testing procedures.	\$290.00	1.2	\$348.00
05/02/2013				
Fischer, Leslie	Finalize the cash working papers for the ResCap audit.	\$265.00	0.3	\$79.50
Fischer, Leslie	Finalize the derivative working papers for the ResCap audit.	\$265.00	0.3	\$79.50
Fischer, Leslie	Complete documentation related to ResCap fair value footnote.	\$265.00	0.7	\$185.50
Green, Erin	Prepare records in archive system in order to finalize audit working papers.	\$290.00	0.4	\$116.00
Harrison, Brian	Document testing of fair value footnote.	\$175.00	1.0	\$175.00
Pangrazzi, Michael	Finalize audit documentation for the ResCap fair value footnote audit procedures performed.	\$215.00	1.7	\$365.50
Soehnel, Reed	Prepare ResCap footnote manual workpaper binder for archiving.	\$175.00	1.0	\$175.00
05/03/2013				
Medway, David	Document procedures performed to test ResCap reorganization items.	\$215.00	2.2	\$473.00
Reade, Dave	Prepare representation and warranty working papers for archiving.	\$290.00	1.2	\$348.00
05/06/2013				
Medway, David	Finalize ResCap audit documentation.	\$215.00	2.2	\$473.00
Rankin, Crystal	Prepare cash testing work papers for archiving.	\$215.00	0.3	\$64.50
Rankin, Crystal	Prepare debt testing work papers for archiving.	\$215.00	3.3	\$709.50
Rankin, Crystal	Prepare interest expense testing work papers for archiving.	\$215.00	1.7	\$365.50
Reade, Dave	Review ResCap audit workpapers in preparation for archiving.	\$290.00	2.2	\$638.00
05/07/2013				
Florence, LaKeisha	Review other liabilities audit file in preparation for archiving of workpapers.	\$290.00	1.2	\$348.00
Medway, David	Prepare ResCap audit documentation change log.	\$215.00	3.3	\$709.50
Rankin, Crystal	Prepare other liability testing work papers for archiving.	\$215.00	1.1	\$236.50
Stevenson, Brad	Review mortgage servicing rights documentation for ResCap audit file.	\$365.00	1.6	\$584.00
05/08/2013				
Medway, David	Prepare MSR working papers for archiving.	\$215.00	1.7	\$365.50
Pangrazzi, Michael	Archive ResCap discontinued operations workpapers.	\$215.00	0.7	\$150.50
Reade, Dave	Document loans held-for-sale workpapers.	\$290.00	2.2	\$638.00

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
05/08/2013				
Reade, Dave	Review ResCap audit workpapers in preparation for archiving.	\$290.00	1.3	\$377.00
Robinson, Thomas	Review ResCap audit file documentation completion procedures.	\$365.00	1.4	\$511.00
Scudder, Jon	Review audit documentation relating to representation and warranty control testing.	\$215.00	1.1	\$236.50
York, LaRon	Review electronic audit files to perform file checks in order to prepare for archiving.	\$175.00	1.8	\$315.00
05/09/2013				
Reade, Dave	Review ResCap audit workpapers in preparation for archiving.	\$290.00	0.6	\$174.00
Scudder, Jon	Prepare audit documentation relating to testing the representation and warranty reserve.	\$215.00	1.8	\$387.00
05/10/2013				
Brown, David	Prepare 2012 ResCap audit file for archiving.	\$175.00	1.5	\$262.50
Medway, David	Prepare MSR working papers for archiving.	\$215.00	0.9	\$193.50
Pangrazzi, Michael	Archive ResCap other assets and other income workpapers.	\$215.00	1.7	\$365.50
Rankin, Crystal	Prepare other liability testing work papers for archiving.	\$215.00	2.6	\$559.00
Reade, Dave	Document loans held-for-sale workpapers.	\$290.00	0.7	\$203.00
Stevenson, Brad	Review mortgage receivables working papers for ResCap audit file.	\$365.00	0.4	\$146.00
York, LaRon	Review electronic audit files to perform file checks in order to prepare for archiving.	\$175.00	0.3	\$52.50
Zayas, Marilitza	Finalize mortgage lending audit working papers.	\$215.00	0.2	\$43.00
05/11/2013				
Reade, Dave	Review ResCap audit workpapers in preparation for archiving.	\$290.00	1.1	\$319.00
05/13/2013				
Fischer, Leslie	Finalization of the cash working papers for the ResCap audit.	\$265.00	0.7	\$185.50
Florence, LaKeisha	Finalize securitization working papers for the ResCap financial statement audit.	\$290.00	1.6	\$464.00
Green, Erin	Prepare ResCap audit workpapers for archiving.	\$290.00	3.2	\$928.00
Harrison, Brian	Perform archiving of ResCap audit workpapers.	\$175.00	1.8	\$315.00
Medway, David	Prepare ResCap audit index for archiving.	\$215.00	2.8	\$602.00
Poisson, David	Finalize audit documentation for ResCap other liabilities amounts.	\$175.00	1.0	\$175.00
Scudder, Jon	Review audit documentation relating to the SGM model for the ResCap financial statements.	\$215.00	2.6	\$559.00
Scudder, Jon	Review audit documentation relating to representation and warranty reserve procedures for the ResCap financial statements.	\$215.00	1.1	\$236.50
Scudder, Jon	Review audit documentation relating to whole loan model calculations for the ResCap financial statements.	\$215.00	0.9	\$193.50

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
05/13/2013				
Wang, Ellen	Prepare the derivative audit file for archiving.	\$215.00	0.5	\$107.50
05/14/2013				
Fischer, Leslie	Finalization of the cash working papers for the ResCap audit.	\$265.00	1.1	\$291.50
Fischer, Leslie	Archive working papers related to affiliate transactions.	\$265.00	0.7	\$185.50
Florence, LaKeisha	Finalize other assets workpapers for the ResCap financial statement audit.	\$290.00	2.3	\$667.00
Green, Erin	Prepare ResCap audit workpapers for archiving.	\$290.00	2.4	\$696.00
Harrison, Brian	Perform archiving of ResCap audit workpapers.	\$175.00	1.0	\$175.00
Hertzfeld, Katie	Perform archiving of ResCap audit workpapers.	\$215.00	0.3	\$64.50
Kozlowski, Terri	Complete documentation for testing of income taxes.	\$290.00	0.8	\$232.00
Medway, David	Prepare MSR working papers for archiving.	\$215.00	3.5	\$752.50
Moss, Morgan	Archive the ResCap cash audit file.	\$175.00	4.0	\$700.00
Pangrazzi, Michael	Archive ResCap discontinued operations workpapers.	\$215.00	0.6	\$129.00
Pangrazzi, Michael	Archive ResCap other assets workpapers.	\$215.00	1.7	\$365.50
Rankin, Crystal	Finalize cash testing work papers.	\$215.00	0.8	\$172.00
Rankin, Crystal	Prepare secured debt testing work papers for archiving.	\$215.00	1.9	\$408.50
Rankin, Crystal	Prepare unsecured debt testing work papers for archiving.	\$215.00	0.4	\$86.00
Rankin, Crystal	Prepare other liabilities testing work papers for archiving.	\$215.00	2.2	\$473.00
Robinson, Thomas	Review final audit summary documentation.	\$365.00	1.7	\$620.50
Scudder, Jon	Review audit documentation relating to loans held for sale for the ResCap financial statements.	\$215.00	1.3	\$279.50
Scudder, Jon	Review audit documentation relating to the computer code used in the representation and warranty reserve for the ResCap financial statements.	\$215.00	2.9	\$623.50
Scudder, Jon	Review audit documentation relating to the whole loan model computer code for the ResCap financial statement audit.	\$215.00	3.1	\$666.50
05/15/2013				
Donatelli, Lauren	Finalize the representation and warranty working papers for the ResCap audit.	\$175.00	1.5	\$262.50
Fischer, Leslie	Archive working papers related to affiliate transactions.	\$265.00	0.3	\$79.50
Florence, LaKeisha	Finalize securitization working papers for the ResCap financial statement audit.	\$290.00	1.1	\$319.00
Green, Erin	Prepare ResCap audit workpapers for archiving.	\$290.00	2.1	\$609.00
Kozlowski, Terri	Document testing of income taxes.	\$290.00	0.6	\$174.00
Medway, David	Prepare MSR working papers for archiving.	\$215.00	3.1	\$666.50
Moss, Morgan	Archive the ResCap secured debt audit file.	\$175.00	3.0	\$525.00

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
05/15/2013				
Moss, Morgan	Archive the ResCap unsecured debt audit file.	\$175.00	3.0	\$525.00
Pangrazzi, Michael	Archive ResCap derivatives workpapers.	\$215.00	0.4	\$86.00
Pangrazzi, Michael	Archive ResCap other income workpapers.	\$215.00	2.2	\$473.00
Rankin, Crystal	Prepare cash testing work papers for archiving.	\$215.00	0.2	\$43.00
Rankin, Crystal	Prepare secured debt testing work papers for archiving.	\$215.00	1.3	\$279.50
Rankin, Crystal	Prepare unsecured debt testing work papers for archiving.	\$215.00	1.1	\$236.50
Rankin, Crystal	Prepare other liabilities testing work papers for archiving.	\$215.00	2.4	\$516.00
Scudder, Jon	Review audit documentation relating to loans held for sale for the ResCap financial statements.	\$215.00	3.9	\$838.50
Scudder, Jon	Finalize audit documentation for representations and warranties reserve relating to the ResCap financial statements.	\$215.00	2.7	\$580.50
05/16/2013				
Florence, LaKeisha	Finalize other liabilities testing working papers for the ResCap financial statement audit.	\$290.00	1.9	\$551.00
Florence, LaKeisha	Finalize securitization working papers for the ResCap financial statement audit.	\$290.00	0.9	\$261.00
Hertzfeld, Katie	Perform archiving of ResCap audit workpapers.	\$215.00	0.2	\$43.00
Kozlowski, Terri	Archive ResCap audit workpapers.	\$290.00	0.5	\$145.00
Medway, David	Prepare ResCap audit working papers for archiving.	\$215.00	4.2	\$903.00
Moss, Morgan	Archive the ResCap other liabilities audit file.	\$175.00	3.5	\$612.50
Pangrazzi, Michael	Archive ResCap securitization workpapers.	\$215.00	0.4	\$86.00
Pangrazzi, Michael	Archive ResCap other assets workpapers.	\$215.00	0.3	\$64.50
Rankin, Crystal	Prepare cash testing work papers for archiving.	\$215.00	0.1	\$21.50
Rankin, Crystal	Prepare secured debt testing work papers for archiving.	\$215.00	0.6	\$129.00
Rankin, Crystal	Prepare unsecured debt testing work papers for archiving.	\$215.00	0.3	\$64.50
Rankin, Crystal	Prepare other liabilities testing work papers for archiving.	\$215.00	3.3	\$709.50
Reade, Dave	Review ResCap audit workpapers in preparation for archiving.	\$290.00	2.6	\$754.00
York, LaRon	Review ResCap audit workpapers for archiving.	\$175.00	2.7	\$472.50
York, LaRon	Preform file checks for archiving of audit file.	\$175.00	1.2	\$210.00
York, LaRon	Finalize documentation for testing of mortgage securitizations.	\$175.00	2.3	\$402.50
York, LaRon	Finalize audit testing of mortgage securitizations.	\$175.00	2.6	\$455.00
Zayas, Marilitza	Prepare finance receivables audit file for archiving.	\$215.00	2.3	\$494.50
Zayas, Marilitza	Archive finance receivables audit file for ResCap.	\$215.00	1.8	\$387.00

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
05/17/2013				
Florence, LaKeisha	Approve archive of audit workpapers for the ResCap financial statement audit.	\$290.00	1.6	\$464.00
Florence, LaKeisha	Archive the other liabilities audit workpapers for the ResCap financial statement audit.	\$290.00	0.5	\$145.00
Florence, LaKeisha	Finalize other liabilities working papers for the ResCap financial statement audit.	\$290.00	1.7	\$493.00
Medway, David	Prepare ResCap planning and reporting index for archiving.	\$215.00	4.1	\$881.50
Rankin, Crystal	Prepare cash testing work papers for archiving.	\$215.00	0.3	\$64.50
Rankin, Crystal	Prepare secured debt testing work papers for archiving.	\$215.00	0.8	\$172.00
Rankin, Crystal	Prepare unsecured debt testing work papers for archiving.	\$215.00	0.4	\$86.00
Rankin, Crystal	Prepare other liabilities testing work papers for archiving.	\$215.00	3.7	\$795.50
Rankin, Crystal	Review other liabilities testing work papers in advance of completing archiving.	\$215.00	3.1	\$666.50
Reade, Dave	Document operations held-for-sale workpapers.	\$290.00	1.3	\$377.00
Reade, Dave	Archive ResCap 2012 planning documentation.	\$290.00	1.3	\$377.00
Reade, Dave	Document ResCap litigation testing procedures.	\$290.00	3.6	\$1,044.00
Reade, Dave	Review ResCap audit workpapers in preparation for archiving.	\$290.00	0.8	\$232.00
Reade, Dave	Review and approval of representation and warranty audit archive.	\$290.00	1.0	\$290.00
Stevenson, Brad	Review and submit ResCap audit for archiving.	\$365.00	1.8	\$657.00
York, LaRon	Perform file checks for archiving of audit file.	\$175.00	2.1	\$367.50
York, LaRon	Review workpapers for archiving of audit file.	\$175.00	2.4	\$420.00
05/18/2013				
Medway, David	Prepare ResCap planning and reporting index for archiving.	\$215.00	3.2	\$688.00
Scudder, Jon	Finalize audit documentation for representations and warranties reserve relating to the ResCap financial statements.	\$215.00	4.0	\$860.00
05/19/2013				
Medway, David	Prepare ResCap audit index for archiving.	\$215.00	4.1	\$881.50
05/20/2013				
Reade, Dave	Document testing of Department of Justice liability amounts.	\$290.00	4.6	\$1,334.00
Reade, Dave	Archive ResCap reporting working papers.	\$290.00	3.4	\$986.00
York, LaRon	Complete the audit file archiving process for the audit of the financial statements.	\$175.00	1.3	\$227.50
05/21/2013				
York, LaRon	Complete the audit file archiving process for the audit of the financial statements.	\$175.00	1.1	\$192.50

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
05/22/2013				
Reade, Dave	Review ResCap audit workpapers in preparation for archiving.	\$290.00	1.0	\$290.00
York, LaRon	Complete the audit file archiving process for the audit of the financial statements.	\$175.00	0.4	\$70.00
05/23/2013				
York, LaRon	Complete the audit file archiving process for the audit of the financial statements.	\$175.00	0.3	\$52.50
Subtotal for 2012 Financial Statement Audit:			214.7	\$49,796.00

Carve-Out Financial Statements (Ocwen) Audit

05/01/2013				
Brown, David	Document audit procedures related to the mortgage servicing rights derivative hedge balances.	\$225.00	1.3	\$292.50
Donatelli, Lauren	Tie-out of servicer advances in Footnote 4 in the Ocwen financial statements.	\$225.00	3.0	\$675.00
Donatelli, Lauren	Tie-out of delinquency table in Footnote 4 in the Ocwen financial statements.	\$225.00	1.0	\$225.00
Donatelli, Lauren	Tie-out of match funded advances in Footnote 4 in the Ocwen financial statements.	\$225.00	4.0	\$900.00
Fischer, Leslie	Finalize derivatives testing workpapers for the Ocwen carve-out audit.	\$325.00	1.1	\$357.50
Florence, LaKeisha	Review other non-interest expense footnote for the Ocwen carve out financial statement audit.	\$390.00	0.8	\$312.00
Florence, LaKeisha	Review revised client support for the cash flow statement for the Ocwen carve out financial statement audit.	\$390.00	1.7	\$663.00
Florence, LaKeisha	Review the employee benefits footnote for the Ocwen carve out financial statement audit.	\$390.00	0.4	\$156.00
Florence, LaKeisha	Conference call with S. Peach to discuss changes to the cash flow statement for the Ocwen carve out financial statement audit.	\$390.00	0.8	\$312.00
Florence, LaKeisha	Review testing of general and administrative expense allocation for the Ocwen carve out financial statement audit.	\$390.00	1.8	\$702.00
Florence, LaKeisha	Review testing of general and administrative expense allocation for the Ocwen carve out financial statement audit.	\$390.00	2.3	\$897.00
Florence, LaKeisha	Meet with T. Robinson, L. Florence, J. Scudder, J. Whitlinger, and J. Horner to review the carve out financial statements.	\$390.00	0.6	\$234.00
Florence, LaKeisha	Review status of the Ocwen carve out financial statement audit.	\$390.00	0.9	\$351.00
Folk, Darnell	Test compensation and benefits expenses.	\$265.00	2.3	\$609.50
Folk, Darnell	Document testing of compensation and benefits expenses.	\$265.00	2.1	\$556.50
Folk, Darnell	Test benefit plan expenses for the Ocwen audit.	\$265.00	1.1	\$291.50
Folk, Darnell	Review client support for compensation and benefits expenses.	\$265.00	1.2	\$318.00
Folk, Darnell	Review client support for benefit plan expenses.	\$265.00	1.3	\$344.50

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
05/01/2013				
Green, Erin	Review testing of fair value disclosures related to debt.	\$390.00	0.4	\$156.00
Kozlowski, Terri	Test Ocwen carve-out income tax balances and disclosures.	\$390.00	1.1	\$429.00
Ma, Helene	Meet with B. Stevenson and L. Florence to review the status of Ocwen reporting.	\$265.00	0.5	\$132.50
Ma, Helene	Meet with J. Skobosinski to discuss the status of cash flow statement.	\$265.00	0.5	\$132.50
Ma, Helene	Perform testing of the Ocwen cash flow statements.	\$265.00	3.5	\$927.50
Medway, David	Review Ocwen component gain on sale of mortgage loans testing.	\$265.00	2.9	\$768.50
Nealon, Matt	Perform testing of interest income for Ocwen carve out financial statements.	\$225.00	3.1	\$697.50
Nealon, Matt	Prepare audit documentation of interest income for Ocwen carve out financial statements.	\$225.00	3.3	\$742.50
Rayes, Omar	Audit weighted average rates for the borrowings footnote.	\$225.00	0.5	\$112.50
Reade, Dave	Review Ocwen carve out financial statement workpapers.	\$390.00	2.2	\$858.00
Robinson, Thomas	Review Ocwen Form 8-K.	\$465.00	1.2	\$558.00
Robinson, Thomas	Review Ocwen pro forma financial statements.	\$465.00	1.7	\$790.50
Robinson, Thomas	Review substantive testing of the carve out cash flow statement balances.	\$465.00	2.3	\$1,069.50
Robinson, Thomas	Meet with L. Florence, J. Scudder, J. Whitlinger, and J. Horner to review the carve out financial statements.	\$465.00	0.6	\$279.00
Scudder, Jon	Review audit documentation relating to loans held for sale.	\$265.00	2.9	\$768.50
Scudder, Jon	Meet with T. Robinson, L. Florence, J. Scudder, J. Whitlinger, and J. Horner to review the carve out financial statements.	\$265.00	0.6	\$159.00
Scudder, Jon	Review tie out procedures relating to the Ocwen carve out audit.	\$265.00	2.9	\$768.50
Skrobosinski, Jim	Review the testing of the Ocwen statement of cash flows.	\$390.00	0.5	\$195.00
Skrobosinski, Jim	Review statement of cash flows supporting schedules.	\$390.00	1.8	\$702.00
Skrobosinski, Jim	Meet with S. Peach (Ocwen) to discuss cash flow statement.	\$390.00	0.5	\$195.00
Soehnel, Reed	Review draft of Ocwen carve out financial statements related party footnote.	\$225.00	0.8	\$180.00
Stevenson, Brad	Review general and administrative expense allocations for carve out financial statements.	\$465.00	1.7	\$790.50
Vazquez, Sol	Perform audit documentation of the overall analytic procedures for the Ocwen carve out audit.	\$225.00	2.1	\$472.50
York, LaRon	Document the Ocwen financial statement disclosure testing.	\$225.00	2.9	\$652.50
York, LaRon	Review the Ocwen financial statement disclosure testing.	\$225.00	2.3	\$517.50

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
05/01/2013				
York, LaRon	Perform audit procedures for other non-interest expense testing for the combined financial statements.	\$225.00	3.1	\$697.50
Zayas, Marilitza	Review interest income testing for Ocwen carve out.	\$265.00	3.8	\$1,007.00
Zayas, Marilitza	Prepare documentation for interest income testing.	\$265.00	3.7	\$980.50
05/02/2013				
Brown, David	Document audit procedures related to the mortgage servicing rights derivative hedge balances.	\$225.00	1.7	\$382.50
Donatelli, Lauren	Tie-out of delinquency table in Footnote 4 in the Ocwen financial statements.	\$225.00	2.0	\$450.00
Donatelli, Lauren	Tie-out of match funded advances in Footnote 4 in the Ocwen financial statements.	\$225.00	3.7	\$832.50
Donatelli, Lauren	Tie-out servicer advances in Footnote 4 in the Ocwen financial statements.	\$225.00	3.0	\$675.00
Fischer, Leslie	Finalize derivatives testing workpapers for the Ocwen carve-out audit.	\$325.00	0.9	\$292.50
Florence, LaKeisha	Review testing of general and administrative expense allocation for the Ocwen carve out financial statement audit.	\$390.00	2.3	\$897.00
Florence, LaKeisha	Meet with S. Peach to discuss changes to the financial statements for the Ocwen carve out financial statement audit.	\$390.00	1.4	\$546.00
Florence, LaKeisha	Review draft of the Ocwen financial statements.	\$390.00	1.2	\$468.00
Folk, Darnell	Review testing of non-interest expenses.	\$265.00	2.5	\$662.50
Folk, Darnell	Test compensation and benefit expenses.	\$265.00	2.8	\$742.00
Folk, Darnell	Document testing of compensation and benefit expenses.	\$265.00	2.7	\$715.50
Kozlowski, Terri	Test Ocwen carve-out income tax balances and disclosures.	\$390.00	0.6	\$234.00
Ma, Helene	Perform testing of the Ocwen cash flow statements.	\$265.00	1.0	\$265.00
Ma, Helene	Meet with J. Skobosinski to discuss the status of cash flow statement.	\$265.00	1.0	\$265.00
Ma, Helene	Conference call with N. Rock and S. Peach regarding the questions on cash flow statements.	\$265.00	1.5	\$397.50
Ma, Helene	Perform manual tie-out for income tax footnote.	\$265.00	0.5	\$132.50
Medway, David	Review Ocwen component gain on sale of mortgage loans testing.	\$265.00	3.5	\$927.50
Rankin, Crystal	Review debt testing for the Ocwen carve-out audit.	\$265.00	2.1	\$556.50
Rayes, Omar	Perform analytic procedures on debt balances.	\$225.00	0.9	\$202.50
Reade, Dave	Audit Ocwen carve out financial statements disclosures.	\$390.00	4.2	\$1,638.00
Robinson, Thomas	Review carve out financial statements.	\$465.00	3.1	\$1,441.50
Robinson, Thomas	Review carve out cash flow statement allocation methodologies.	\$465.00	1.4	\$651.00
Robinson, Thomas	Review Ocwen pro forma adjustments.	\$465.00	1.7	\$790.50

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
05/02/2013				
Scudder, Jon	Perform review of the Ocwen carve out financial statements.	\$265.00	0.8	\$212.00
Scudder, Jon	Review audit procedures relating to loans held for sale cash flow amounts.	\$265.00	3.4	\$901.00
Skrobosinski, Jim	Meet with L. Ma to discuss the status of cash flow statement.	\$390.00	0.5	\$195.00
Skrobosinski, Jim	Review statement of cash flow changes.	\$390.00	0.4	\$156.00
Skrobosinski, Jim	Call with N. Rock and S. Peach (Ocwen) regarding the statement of cash flows.	\$390.00	0.5	\$195.00
Skrobosinski, Jim	Review the testing of the Ocwen statement of cash flows.	\$390.00	1.1	\$429.00
Soehnel, Reed	Review draft of Ocwen carve out financial statements derivative footnote.	\$225.00	1.0	\$225.00
Stevenson, Brad	Review income tax disclosures in the carve out financial statements.	\$465.00	0.9	\$418.50
Vazquez, Sol	Perform auditing documentation for other liabilities for the Ocwen carve out audit.	\$225.00	2.1	\$472.50
Wang, Ellen	Review derivative asset allocation testing workpaper.	\$265.00	0.7	\$185.50
Wang, Ellen	Review derivative income allocation testing workpaper.	\$265.00	0.5	\$132.50
York, LaRon	Review the Ocwen financial statement disclosure testing.	\$225.00	2.1	\$472.50
York, LaRon	Perform audit procedures for our other non-interest expense testing for the combined financial statements.	\$225.00	2.4	\$540.00
York, LaRon	Perform audit procedures on accrued liabilities for combined financial statements.	\$225.00	1.3	\$292.50
05/03/2013				
Dudek, Frank	Review Ocwen pro forma financial statement.	\$465.00	2.0	\$930.00
Florence, LaKeisha	Call with B. Westman to discuss the management representation letter in conjunction with the Ocwen carve out financial statement audit.	\$390.00	0.2	\$78.00
Florence, LaKeisha	Draft management representation letter for the Ocwen carve out financial statement audit.	\$390.00	0.6	\$234.00
Florence, LaKeisha	Call with S. Peach to discuss changes to the financial statements for the Ocwen carve out financial statement audit.	\$390.00	0.6	\$234.00
Florence, LaKeisha	Call with N. Rock and S. Peach to discuss changes to the financial statements for the Ocwen carve out audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Review other non-interest expense audit testing workpaper for the Ocwen carve out financial statement audit.	\$390.00	1.9	\$741.00
Florence, LaKeisha	Review final draft of the financial statements for the Ocwen carve out financial statement audit.	\$390.00	1.4	\$546.00
Florence, LaKeisha	Review other liabilities testing for the Ocwen carve out financial statement audit.	\$390.00	1.6	\$624.00
Folk, Darnell	Finalize audit working papers for the Ocwen carve-out audit.	\$265.00	2.8	\$742.00
Folk, Darnell	Finalize audit reporting documentation for the Ocwen carve-out audit.	\$265.00	2.5	\$662.50

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
05/03/2013				
Folk, Darnell	Finalize footnote testing working papers for the Ocwen carve-out audit.	\$265.00	2.7	\$715.50
Ma, Helene	Perform tie out the cash flow statement amounts.	\$265.00	0.5	\$132.50
Medway, David	Review updated Ocwen financial statement disclosures.	\$265.00	2.2	\$583.00
Rankin, Crystal	Review debt testing for the Ocwen care-out audit.	\$265.00	1.9	\$503.50
Reade, Dave	Review Ocwen carve out financial statement workpapers.	\$390.00	1.4	\$546.00
Reade, Dave	Audit Ocwen carve out financial statements disclosures.	\$390.00	2.1	\$819.00
Robinson, Thomas	Review issuance of consent of Ocwen 8-K filing.	\$465.00	2.3	\$1,069.50
Robinson, Thomas	Review Ocwen Form 8-K.	\$465.00	1.8	\$837.00
Scudder, Jon	Review executory cure cost testing relating to the Ocwen carve out audit.	\$265.00	2.3	\$609.50
Scudder, Jon	Review draft of Ocwen carve out financial statements.	\$265.00	0.7	\$185.50
Skrobosinski, Jim	Review the testing of the Ocwen statement of cash flows.	\$390.00	0.5	\$195.00
Vazquez, Sol	Perform auditing procedures for the overall analytic for the Ocwen carve out audit.	\$225.00	2.6	\$585.00
York, LaRon	Perform audit procedures for our other non-interest expense testing for the combined financial statements.	\$225.00	1.4	\$315.00
York, LaRon	Document audit procedures for our other non-interest expense testing for the combined financial statements.	\$225.00	1.9	\$427.50
05/06/2013				
Florence, LaKeisha	Compile final manual workpapers for the Ocwen carve out financial statement audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Review workpapers for general and administrative allocation testing for the Ocwen carve out financial statement audit.	\$390.00	3.1	\$1,209.00
Medway, David	Finalize documentation of servicing activities disclosure testing.	\$265.00	2.2	\$583.00
Reade, Dave	Archive Ocwen carve out workpapers.	\$390.00	0.6	\$234.00
Robinson, Thomas	Review Ocwen Form S-3.	\$465.00	1.2	\$558.00
Robinson, Thomas	Review the management representation letters.	\$465.00	0.7	\$325.50
York, LaRon	Prepare Ocwen audit working papers for archiving.	\$225.00	1.8	\$405.00
05/07/2013				
Florence, LaKeisha	Document the final procedures for re-issuance of the Ocwen carve out financial statements.	\$390.00	1.6	\$624.00
York, LaRon	Prepare Ocwen audit working papers for archiving.	\$225.00	1.7	\$382.50
05/08/2013				
Florence, LaKeisha	Create a record of issuance in order to issue our consent letter for the Ocwen S-3 filing.	\$390.00	1.1	\$429.00

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
05/08/2013				
Florence, LaKeisha	Call with D. Klepchick to discuss the management representation letter.	\$390.00	0.1	\$39.00
Florence, LaKeisha	Draft the management representation letter for the Ocwen carve out financial statement audit.	\$390.00	1.3	\$507.00
Florence, LaKeisha	Follow-up call with D. Klepchick to discuss the management representation letter.	\$390.00	0.2	\$78.00
Florence, LaKeisha	Call with J. Busch to discuss the management representation letter.	\$390.00	0.2	\$78.00
Robinson, Thomas	Review issuance of the Ocwen consent for the Form S-3.	\$465.00	0.7	\$325.50
Robinson, Thomas	Review Ocwen Form S-3.	\$465.00	1.6	\$744.00
Scudder, Jon	Prepare reporting documentation for the Ocwen carve out financial statement audit.	\$265.00	2.3	\$598.90
York, LaRon	Document Ocwen financial statement disclosure testing.	\$225.00	0.9	\$202.50
05/09/2013				
Florence, LaKeisha	Review general and administrative expense allocation testing for the Ocwen carve out financial statement audit.	\$390.00	0.8	\$312.00
Rankin, Crystal	Document debt substantive testing for the Ocwen carve-out.	\$265.00	0.4	\$106.00
05/10/2013				
Florence, LaKeisha	Review non-interest expense testing for the Ocwen carve out financial statement audit.	\$390.00	0.8	\$312.00
Rankin, Crystal	Document interest expense substantive testing for the Ocwen carve-out.	\$265.00	2.1	\$556.50
Scudder, Jon	Prepare reporting documentation for the Ocwen carve out financial statement audit.	\$265.00	3.5	\$927.50
York, LaRon	Prepare Ocwen audit working papers for archiving.	\$225.00	0.4	\$90.00
05/13/2013				
Medway, David	Prepare Ocwen carve out audit index for archiving.	\$265.00	2.7	\$715.50
05/15/2013				
Alaba, Jude Earl	Review pro forma information disclosed in the Ocwen Form 8-K.	\$390.00	3.0	\$1,170.00
Donatelli, Lauren	Finalize the working papers for the testing of the Ocwen carve-out audit financial statement disclosures.	\$225.00	3.1	\$697.50
Donatelli, Lauren	Finalize the working papers for the Ocwen carve-out audit.	\$225.00	3.4	\$765.00
05/16/2013				
Scudder, Jon	Prepare financial statement analytic for the Ocwen carve out.	\$265.00	2.6	\$689.00
05/20/2013				
Skrobosinski, Jim	Prepare documentation for testing the statement of cash flows for archiving.	\$390.00	0.6	\$234.00
05/29/2013				
Florence, LaKeisha	Prepare audit file for archiving.	\$390.00	2.4	\$936.00

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
<i>Carve-Out Financial Statements (Ocwen) Audit</i>				
05/30/2013				
Florence, LaKeisha	Finalize general and administrative expense testing working papers.	\$390.00	2.3	\$897.00
Stevenson, Brad	Review the general and administrative expense allocation working papers.	\$465.00	1.2	\$558.00
05/31/2013				
Florence, LaKeisha	Finalize general and administrative expense testing working papers.	\$390.00	3.8	\$1,482.00
Stevenson, Brad	Prepare the audit working papers for archiving.	\$465.00	2.8	\$1,302.00
Subtotal for Carve-Out Financial Statements (Ocwen) Audit:			242.2	\$75,330.40
<i>Non-Working Travel</i>				
05/02/2013				
Florence, LaKeisha	Travel time from Ft. Washington back to Detroit for the carve out audit.	\$290.00	4.4	\$1,276.00
Reade, Dave	Travel time from Ft. Washington back to Detroit for the carve out audit.	\$290.00	4.4	\$1,276.00
Robinson, Thomas	Travel time from Ft. Washington back to Detroit for the carve out audit.	\$365.00	4.4	\$1,606.00
05/09/2013				
Scudder, Jon	Travel from Philadelphia to Detroit.	\$215.00	4.5	\$967.50
05/10/2013				
Scudder, Jon	Travel from Detroit to Philadelphia.	\$215.00	4.0	\$860.00
Subtotal for Non-Working Travel:			21.7	\$5,985.50
<i>Preparation of Fee Applications</i>				
05/03/2013				
Austin, Carisa	Finalize March fee statement.	\$175.00	0.9	\$157.50
05/09/2013				
Gutierrez, Dalia	Review April fees for ResCap monthly fee statement.	\$175.00	2.0	\$350.00
Gutierrez, Dalia	Review ResCap April data in preparation of monthly fee statement.	\$175.00	2.5	\$437.50
05/10/2013				
Gutierrez, Dalia	Review April fees for ResCap monthly fee statement.	\$175.00	3.3	\$577.50
Gutierrez, Dalia	Continue to review April fees for ResCap monthly fee statement.	\$175.00	3.5	\$612.50
Gutierrez, Dalia	Review April fees for ResCap monthly fee statement.	\$175.00	2.5	\$437.50
05/19/2013				
Robinson, Thomas	Review of the April ResCap fee statement.	\$365.00	2.3	\$839.50
05/20/2013				
Robinson, Thomas	Review of the April ResCap fee statement.	\$365.00	2.1	\$766.50

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/21/2013				
Robinson, Thomas	Review of the April ResCap fee statement.	\$365.00	1.8	\$657.00
05/22/2013				
Austin, Carisa	Begin to prepare April monthly fee statement.	\$175.00	2.5	\$437.50
05/23/2013				
Austin, Carisa	Continue to prepare April monthly fee statement.	\$175.00	3.4	\$595.00
Austin, Carisa	Prepare April monthly fee statement.	\$175.00	4.6	\$805.00
05/24/2013				
Austin, Carisa	Revise April monthly fee statement.	\$175.00	4.1	\$717.50
Austin, Carisa	Continue to prepare April monthly fee statement.	\$175.00	3.9	\$682.50
Subtotal for Preparation of Fee Applications:			39.4	\$8,073.00
<i>Servicing Compliance Services</i>				
05/01/2013				
Stevenson, Brad	Review testing of lien release procedures supporting the issuance of the GMAC Mortgage service auditor's report.	\$0.00	1.2	\$0.00
Stevenson, Brad	Review testing of mortgage payments supporting the issuance of the GMAC Mortgage service auditor's report.	\$0.00	0.8	\$0.00
Zayas, Marilitza	Review servicing compliance audit planning memorandum.	\$0.00	0.5	\$0.00
05/02/2013				
Stevenson, Brad	Review testing of default servicing supporting the issuance of the GMAC Mortgage service auditor's report.	\$0.00	0.6	\$0.00
Stevenson, Brad	Review testing of escrow procedures supporting the issuance of the GMAC Mortgage service auditor's report.	\$0.00	1.8	\$0.00
Zayas, Marilitza	Draft opinion for SSAE 16 report.	\$0.00	2.6	\$0.00
Zayas, Marilitza	Finalize SSAE-16 planning memorandum.	\$0.00	2.8	\$0.00
Zayas, Marilitza	Update management's assertion documentation for SSAE 16 report.	\$0.00	2.6	\$0.00
05/03/2013				
Zayas, Marilitza	Finalize SSAE-16 investor and pool data setup memorandum.	\$0.00	2.1	\$0.00
Zayas, Marilitza	Draft SSAE-16 loan boarding memorandum.	\$0.00	1.9	\$0.00
Zayas, Marilitza	Finalize SSAE-16 mortgage payments memorandum.	\$0.00	2.1	\$0.00
Zayas, Marilitza	Review SSAE-16 adjustable rate mortgages memorandum.	\$0.00	1.9	\$0.00
05/06/2013				
Medway, David	Finalize ResCap HUD audit files.	\$0.00	1.3	\$0.00
Zayas, Marilitza	Review investor remittances testing procedures memo.	\$0.00	2.3	\$0.00

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
05/06/2013				
Zayas, Marilitza	Finalize escrow administration testing procedures memo.	\$0.00	2.1	\$0.00
Zayas, Marilitza	Review default servicing testing procedures memo.	\$0.00	2.4	\$0.00
Zayas, Marilitza	Review investors reporting testing procedures memo.	\$0.00	1.2	\$0.00
05/07/2013				
Medway, David	Prepare ResCap HUD audit index for archiving.	\$0.00	2.1	\$0.00
Stevenson, Brad	Review testing of adjustable rate mortgages for GMAC Mortgage service auditor's report.	\$0.00	1.4	\$0.00
Zayas, Marilitza	Review default servicing testing procedures memo.	\$0.00	1.5	\$0.00
Zayas, Marilitza	Finalize lien release testing procedures memo.	\$0.00	2.1	\$0.00
05/09/2013				
Petrovski, Biljana	Review application and infrastructure controls related to the SSAE 16 report.	\$0.00	2.6	\$0.00
Stevenson, Brad	Review report draft for GMAC Mortgage service auditor's report.	\$0.00	3.6	\$0.00
Zayas, Marilitza	Finalize SSAE-16 testing memorandums.	\$0.00	0.5	\$0.00
05/10/2013				
Petrovski, Biljana	Finalize the workpapers for the review of the SSAE 16 report.	\$0.00	1.4	\$0.00
Stevenson, Brad	Review exceptions noted for GMAC Mortgage service auditor's report.	\$0.00	2.1	\$0.00
Zayas, Marilitza	Finalize SSAE-16 testing memorandums.	\$0.00	0.4	\$0.00
05/13/2013				
Petrovski, Biljana	Review the SSAE 16 information technology testing workpapers.	\$0.00	2.3	\$0.00
Stevenson, Brad	Review working papers for default servicing procedures for GMAC Mortgage service auditors report.	\$0.00	2.6	\$0.00
05/14/2013				
Medway, David	Prepare ResCap HUD index for archiving.	\$0.00	3.1	\$0.00
Petrovski, Biljana	Review the SSAE 16 information technology testing workpapers.	\$0.00	1.4	\$0.00
05/15/2013				
Green, Erin	Prepare GMACM HUD/GMACM workpapers for archiving.	\$0.00	2.2	\$0.00
Petrovski, Biljana	Meet with S. Herrygers, S. Taylor, and B. Stevenson to discuss the GMACM SSAE 16 report.	\$0.00	0.7	\$0.00
Stevenson, Brad	Review working papers for adjustable rate mortgage procedures for GMAC Mortgage service auditors report.	\$0.00	1.5	\$0.00
Stevenson, Brad	Review report draft for GMAC Mortgage service auditor's report.	\$0.00	0.9	\$0.00

Residential Capital LLC

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

May 01, 2013 - May 31, 2013

Date	Description	Rate	Hours	Fees
<i>Servicing Compliance Services</i>				
05/16/2013				
Green, Erin	Prepare GMACM HUD/GNMA workpapers for archiving.	\$0.00	4.4	\$0.00
Medway, David	Finalize document custody workpapers.	\$0.00	2.3	\$0.00
Petrovski, Biljana	Review comments on the SSAE 16 report.	\$0.00	0.4	\$0.00
Stevenson, Brad	Review working papers for lien release procedures for GMAC Mortgage service auditors report.	\$0.00	1.2	\$0.00
Stevenson, Brad	Review report draft for GMAC Mortgage service auditor's report.	\$0.00	2.3	\$0.00
Stevenson, Brad	Review final working papers for the compliance reports.	\$0.00	1.3	\$0.00
Taylor, Scott	Review the SSAE 16 draft report.	\$0.00	2.0	\$0.00
05/17/2013				
Petrovski, Biljana	Review the SSAE 16 information technology testing workpapers.	\$0.00	2.2	\$0.00
Stevenson, Brad	Review management assertion for GMAC Mortgage service auditor report with F. Madden.	\$0.00	2.7	\$0.00
05/23/2013				
Zayas, Marilitza	Finalize SSAE-16 testing memorandums.	\$0.00	1.4	\$0.00
05/24/2013				
Fischer, Leslie	Review final reports for issuance.	\$0.00	1.2	\$0.00
Skrobosinski, Jim	Final document check review for the SSAE 16 Report.	\$0.00	1.2	\$0.00
Subtotal for Servicing Compliance Services:			85.2	\$0.00
Total			603.2	\$139,184.90